

**[IMPACT (Initiatives to Mobilize for the Prevention and
Control of Tobacco-Use)]
Tobacco Prevention and Control Grant
Department of Health and Social Services – Program 24**

I. PROGRAM OBJECTIVES

The goal of the National Tobacco Prevention and Control Program is to reduce disease, disability and death related to tobacco use by:

- Preventing the initiation of tobacco use among young people.
- Promoting quitting among young people and adults.
- Eliminating nonsmoking exposure to environmental tobacco smoke (ETS).
- Identifying and eliminating disparities related to tobacco use and its effects among different population groups.

Funds are intended to establish and maintain comprehensive, sustainable, and accountable tobacco control at the state and local level. The cooperative agreement between CDC/OSH and the Department of Health and Social Services focuses on the state initiative.

II. PROGRAM PROCEDURES

The Department of Health and Social Services, Division of Public Health, Tobacco Prevention and Control Program is responsible for implementing and monitoring the program goals. As a means of promoting community outreach and mobilization in the state, funds are made available to local non-profit agencies to establish community based coalitions, to develop a community tobacco prevention and control plan and to implement that plan.

Request for Grant Proposals is advertised statewide. Funds are awarded to appropriate programs meeting division priorities and requirements.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant/contract funds are to be [utilized] **used** for the purpose of reducing tobacco use in local communities by mobilization of a community tobacco

control coalition, development of a community tobacco control plan, and implementation of the plan as designated by the grantee and agreed to by the Division of Public Health. Funds shall be spent from any line item (Personnel, Travel, Facility Expense, Other, Supplies) deemed necessary for the completion of the program providing proper justification is outlined and approved.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certification, approvals, status of private nonprofit corporation is applicable;
4. Budget documents including final revised budget and budget narrative;
5. **AS 44.29.020(a)(15);** and

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant procurement regulations 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedures

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements. Should in-kind funds be identified in the project budget, those expenditures should be reflected in fiscal reports.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm that such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statement for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review, which have been conducted for some grantees by a technical assistance contractor – not all grantees have received site reviews. Site review reports will be in the grantee file if conducted.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02